



TENNESSEE DEPARTMENT OF REVENUE
MOTOR VEHICLE RENTAL
SURCHARGE/TAX RETURN

**SUR
405**

Filing Period		Account No.
Due Date		

If your account number is not preprinted on the top of the return, enter your federal employer identification number (FEIN) or social security number (SSN) in the spaces below:

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Check appropriate box
and fill in number below:
◀ FEIN or SSN ▶

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Returns must be postmarked by the due date to avoid the assessment of penalty and interest. Returns must be filed even if no sales were made or any tax due.

Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 and mail to:

Tennessee Department of Revenue
Andrew Jackson State Office Bldg.
500 Deaderick Street
Nashville, TN 37242

REMINDERS

- 1) Please read instructions on reverse side before preparing this return.
- 2) Maintain adequate records to support return.
- 3) Be sure to sign and date in the signature box below.

If this is an AMENDED RETURN, }
please check the box at right

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ROUND TO NEAREST DOLLAR
WRITE NUMBERS LIKE THIS

1 2 3 4 5 6 7 8 9 0

1. Gross proceeds from rental of private passenger motor vehicles for period of 31 days or less (Due quarterly on Jan. 15, April 15, July 15, and Oct. 15) (1)
2. Enter 3% of Line 1 (2)
3. Enter total of county wheel taxes, title and registration fees, data processing fees and other eligible deductions paid during reporting quarter (3)
4. Deduct Line 3 from Line 2 (4)
5. Credits brought forward from prior quarter (5)
6. Tax (Deduct Line 5 from Line 4. If Line 5 is larger, difference is carry-over credit) (6)
7. Penalty (5% of Line 6 for each 30-day period or portion thereof, not to exceed 25%; minimum penalty of \$15 is due on late filed returns even if a credit is reflected) (7)
8. Interest: If filed late, interest is computed at % per annum on the tax (Line 6) from the due date to date paid (8)
9. Total credit due (9)
10. Total remitted with this return (10)

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**FOR OFFICE
USE ONLY**



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I declare this is a true, complete, and accurate return to the best of my knowledge.

SIGN
HERE

President or other Principal Officer, Partner or Proprietor

Date

SIGN
HERE

Tax Return Preparer and Title

Date

For additional information, contact the Taxpayer Services Division in one of our Department of Revenue Offices:

Chattanooga	Jackson	Johnson City	Knoxville	Memphis	Nashville
(423) 634-6266	(731) 423-5747	(423) 854-5321	(865) 594-6100	(901) 213-1400	(615) 253-0600
Suite 350	Room 405 B	204 High Point Drive	Room 606	3150 Appling Road	3rd Floor
State Office Building	Lowell Thomas Building	State Office Building	State Office Building	Bartlett, TN	Andrew Jackson Building
540 McCallie Avenue	225 Martin Luther King Blvd.		531 Henley Street		500 Deaderick Street

Tennessee residents can also call our statewide toll free number at 1-800-342-1003.
Out-of-state callers must dial (615) 253-0600

INSTRUCTIONS FOR PREPARATION OF THE MOTOR VEHICLE SURCHARGE/TAX RETURN

- General:** Businesses engaged in the rental of motor vehicles shall collect and remit a surcharge or tax on charges for the retail rental of any private passenger motor vehicle for periods of thirty-one (31) days or less when the vehicle is delivered to the renter in this state.
- Due Date:** The motor vehicle rental surcharge or tax return is due on or before the 15th day of the month following the close of the quarter.
- Deductions:** A credit shall be allowed against the surcharge or tax in an amount equal to the total of all title and registration fees, wheel taxes, and county clerk fees paid upon initial or annual vehicle registration renewal during the reporting quarter. No credit shall be allowed for fees paid between July 1, 1997 and June 30, 1998, unless the business collecting the surcharge or tax was a business "whose predominant business activity is the sale and service of new and used motor vehicles" (T.C.A. Section 67-4-1903).
- Penalty and Interest:** Surcharges or taxes not remitted timely will be subject to a five percent (5%) penalty for each thirty (30) day period or portion thereof, not to exceed twenty-five percent (25%). Minimum penalty of \$15.00 is due on delinquent returns regardless of the amount of tax due even if there is a credit reflected. The interest rate is printed on the pre-addressed return.
- Filing:** Make your check payable to the Tennessee Department of Revenue for the amount shown on Line 10 of the return and mail with the return to: Tennessee Department of Revenue, Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, Tennessee 37242. Payment of the surcharge or tax by Electronic Funds Transfer (EFT) does not relieve you of filing a timely tax return.
- Amended Return:** If this is an amended return, please indicate "Filing Period" and check the appropriate box on the front of this form.